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GENERAL HEADINGS.

Current Topics.

The Long Vacation.

THE LONG VACATION is now half way through its course. In these days of reconstruction and revolution, one always asks at the commencement of each succeeding Long Vacation whether we or any one else is fated ever to see another. For reforms seem at times to take place with lightning swiftness under the regime of the present Premier and Lord Chancellor. But threatened men live long, and it is not likely that the vacations of the Law Courts will be hastily abolished. They serve at least three excellent purposes. They provide a "close time" for jurymen and witnesses. These are not compelled to break their holiday in the middle in order to attend some troublesome lawsuit. Again, they give solicitors a short time in which they can send most of their staff on holiday and re-arrange their papers. Lastly, they confer on Bench and Bar a certain dignity—the hallmark of a learned profession and an indication that there is still something of academic leisure and university status about the ancient Inns of Court. Whether, however, these advantages are too dearly bought, is a matter on which there will always be different opinions amongst men equally capable of forming a balanced judgment.

The Law and the Ladies.

THE TIME IS drawing near, too, when another innovation on the time-honoured immunities of our profession will be upon us. Before another Long Vacation has arrived a certain number of ladies will have been called to the bar, and also, we believe, admitted on the rolls of solicitors. Their presence as advocates in court or as advisers in the office will be watched with interest. No doubt a considerable amount of work will go to the more promising of the first-comers, for there must be a not inconsiderable number of well-to-do women who will prefer, as a matter of feminist principle, to employ a member of their own sex. Whether any great proportion of legal work will pass to the new-comers, none can foretell. French, Russian, American and Australian experience is rather against it. In these countries women have long possessed the right of practice in all branches of the profession, but in actual practice few have attained to a great deal of work, and not one to a celebrated name. But the world has been moving fast since then, and in its new-born passion for the "monstrous regimen of women" many strange things may happen.

Lawyers in International Conference.

MEANWHILE THE International Conference of lawyers at The Hague is in progress. Great Britain is admirably represented by the veteran Lord PHILLIMORE, who bears undimmed the burden of his nigh fourscore years. A truly learned and scholarly judge, a singularly disinterested legal reformer and legislator, a

professional man whose lofty adherence to a high ethical standard of professional conduct, has done much to elevate the dignity of the law in the eyes of a somewhat critical public, Lord PHILLIMORE is devoting to the cause of international amity the undiminished vigour and clarity of mind which shines through a serene old age. Upon the moral and religious views of Lord PHILLIMORE an earlier generation held much divided opinion, but lawyers have gradually come to see in him a real tolerance and humanitarian love of equity behind the veil of an austere character. His opposition to certain proposals in the recent Criminal Law Amendment Bill, rather unexpected in one of his views and record, carried with it the greatest weight, and led many who supported the proposals of the Bishop of London to doubt whether that well-meaning ecclesiastic had not been misled by ignorance of the world and intensity of conviction into putting forward at least one proposal, the abolition of the defence of *mens rea*, which could not be justified on any grounds of fair play. Be that as it may, Lord PHILLIMORE is a tower of strength to any cause he supports, because of his balanced judgment and inherent sense of equity. The eager spirits who desire some rapid advance in the practice of international justice could not have found a wiser or a better leader.

Ex-President Taft.

DOUBTLESS the visitors to The Hague would have included WILLIAM TAFT, sometime President of the United States and now Chief Justice of the Supreme Court, had not his new office been bestowed upon him. For Chief Justice TAFT has been a faithful servant of international law, and a steady advocate of international arbitration. It is pleasant to find that his succession to the Chief Justiceship, on which we have already commented in these columns, has met with the universal assent in America of Republicans and Democrats alike. It is not often that any judge or other civil servant is appointed in America without the bitterest opposition from his political opponents. Everyone will perhaps remember the old story, how, when the United States Supreme Court was first constituted and met in 1783, an effort had been made by WASHINGTON to make it perfectly acceptable by appointing an equal number of Federal and Democratic Republicans. But this was not at all satisfactory to the Federals, then in a majority in Congress. When the first meeting of the court took place, the Chaplain began his prayer as follows: "O Lord, permit us all *as Democrats* to hang together." Then came from the lungs of Federalist spectators a stentorian "Amen." The Chaplain went on: "O Lord, permit us to hang together, not in the sense intended by our brethren who shouted 'Amen,' but do Thou permit us, in all brotherly love, as Democrats *to hang together in accord*." "O Lord, *any cord*," was the Republican response. But no such unkind criticism is likely to greet the spectators of any public ceremony in which Chief Justice TAFT may bear his part. To Republicans the appointment of their sometime President to the highest office in the judicial hierarchy is most acceptable; to Democrats, the choice of one whose record on international arbitration is so sound, has been equally grateful. To the legal profession, the selection of an ex-President for the office of Chief Justice is an additional compliment to that great station, if any such be needed, and an increase of the prestige of the whole legal profession. No English Premier has ever been Lord Chancellor or Lord Chief Justice. But in these days of new precedents we may yet see such a nomination.

Will-Making by Reference.

LEGISLATION by reference, now so much in vogue, is generally agreed to be a dangerous and very undesirable practice. But will-making by reference is nearly always open also to grave objection. In country practices, we are told, solicitors frequently meet with cases of a husband and a wife who each has made a will, or wishes to make a will, disposing of his or her own property with a final residuary settlement to the same uses as are disclosed by the other's will. The lawyer at once points out the problems likely to arise; for example, whether the will is to be treated as a joint will not revocable by either alone, and many others likely to engage the attention of the courts. But he does not always succeed in inducing his clients to abandon what they short-sightedly suppose to be the cheaper and easier course. Be this as it may, the practice is likely to occasion difficulties and to bring about the necessity of judicial interpretation of one or other of the wills. Nor is it certain that judges will all take the same view of its results. This is well illustrated by the recent case of *Re Harcourt: Viscount Portman* v. *Portman* (*ante*, p. 766), where Mr. Justice EVE and the Court of Appeal had to consider some results of a will then made. Here, a husband and a wife each made wills. The wife settled a mansion and estate on certain persons in succession in tail male, subject to a shifting clause divesting the interest of any one of those persons who should become entitled to a certain barony, and transferring the interest to the next person entitled. This, of course, is a valid disposition in the case of realty; there is a common law conditional limitation which is not subject to the rule against perpetuities. But then the husband made his will, bequeathing (*inter alia*) certain chattels as heirlooms to go and be held with the mansion house and estate devised by the wife's will "so far as the rules of law and equity permitted." Such a settlement of personalty has pitfalls, since, unlike realty, it cannot be subjected to a common law limitation in the shape of a gift-over, but only to equitable limitations, which are subject to the rule against perpetuities. But, apart from this, such a settlement, being will-making by reference to the will of another, is open to all the objections which naturally arise under such a plan. As a matter of fact the wife died without having revoked her will or conveyed away the mansion, and after her death the husband confirmed his settlement of the heirlooms by three separate codicils, so that the usual problems likely to arise are in this case merely academic. But the problem remained as to how the second settlement was to be construed in law. Mr. Justice EVE and the majority of the Court of Appeal, Lord Justice YOUNGER dissenting, took the view that the limitations of the wife's will must be read into the husband's will, which should then be construed as if it contained them. Applying this principle they found that the shifting clause infringed the rule against perpetuities and therefore had no operation. The heirlooms or settled chattels thereupon vested absolutely in the first tenant in tail entitled to the real estate, subject, of course, to the prior life interest, in accordance with the rule in *Foley* v. *Burnell* (1 Bro. C.C. 274).

The Vesting of Settled Chattels.

THE MAJORITY of the Court of Appeal upheld Mr. Justice EVE's decision in the case just discussed on the ground that it came within the rule in *Foley* v. *Burnell* (*supra*), as explained by Vice-Chancellor Lord HATHERLEY in *Lord Scarsdale* v. *Curzon* (1 J. and H. 40, at p. 50): "An assignment or bequest of personalty," said the Vice-Chancellor, "whether immediate or by way of trust executed, to go according to the same limitations as real estate, vests it absolutely in the first tenant in tail of the realty immediately upon his birth, and this whether the limitations of the personalty be expressed *in extenso* or created by reference to the limitations of the realty, and such reference may be effectually made by saying that the chattels are to go on the same uses as the realty, or by declaring that they are to be treated as heirlooms, this last expression being sufficient in itself to carry the property in the way I have stated." But, of course, this is a rule of law, and not a rule of construction. That is to say, one must first discover whether the intention of the testator is to settle the personalty on the same limitations as the real estate. If that is his intention, then the law will give the only effect it can to that intention, namely, cut down the limitations of the personalty in the way laid down in the rule. But the testator's intention may be quite different. He may have had the legal obstacles fully in mind, and have intended a rather different disposition of his estate. If so, and if his intention has been clearly, unequivocably and unambiguously expressed in words, then the court will give effect to it. But the intention must be clear. The court is not at liberty to search into the possible workings of the testator's mind, and then give effect to the one which they think he most

probably intended. They have simply to consider the actual wording of the will, and give effect to the words expressly used. Here, the difficulty arose by the presence of the words "so far as the rules of law and equity permit." Mr. Justice EVE and the majority of the Court of Appeal treated them as surplusage, and held that there was obviously a clearly expressed intention that the settled personalty should go with the realty; the effect of such an intent, as pointed out above, is to bring into operation the rule in *Foley* v. *Burnell* (*supra*), and cut down the limitation of personalty so that it vests absolutely in the first tenant in tail at birth, subject to the life interest. Lord Justice YOUNGER, who dissented, refused to regard them as surplusage, and read into them an intention to limit the personalty in a different way from the realty; in other words, that they should follow the ownership of the mansion and estate so far as the law permitted; he did not contemplate that, owing to a forfeiture of the mansion, the ownership of the heirlooms should remain with a person who had ceased to own the estate. Such a result, in fact, is the exact contradictory of his intention, which was that the settled chattels and the estate should always be in the same hands. Although the learned Lord Justice's argument is a powerful one, the less subtle construction preferred by the Court of Appeal will probably commend itself to most practitioners as simpler and easier.

Benevolent Construction of Wills.

IT IS A well-settled principle of interpretation that, in case of doubt as between two equally possible constructions of a document, if one construction will render it invalid while the other will save its legal validity, then the latter should normally be adopted. *Ut magis praevaleat quam pereat* is one Latin form which this maxim takes. "Other things being equal, the court will lean to a benevolent construction," is an English way of expressing the same principle. An excellent illustration is afforded by the very recent case of *Cardwell* v. *Cardwell* (*ante*, p. 765), which recently came before the House of Lords on appeal from the Scots Court of Session. No difference between English and Scots law, however, was involved in the point at issue. A testator had directed that his residuary estate should be divided by his trustees "among such charitable and benevolent institutions in Glasgow and Paisley . . . as in their discretion may seem best." It was contended that the proper construction of these words meant "among such institutions, whether charitable or benevolent, as the trustees may select": in this case the gift would have been void for uncertainty, since it is impossible to define "benevolent institution" with sufficient accuracy to satisfy the requirement of exactitude in the ascertainment of the object of a legacy. But it is not necessary to read "charitable" and "benevolent" disjunctively; they can be read conjunctively, in which case the institution would have to be both "charitable" and "benevolent," but the gift would not be void for uncertainty; *Jarvis* v. *Birmingham Corporation* (1904, 2 Ch. 354, *per* FARWELL, J.). The House of Lords preferred the second construction, for the reason just given, namely, that it saved the gift from avoidance, on the ground of legal uncertainty. Lord BUCKMASTER put it rather picturesquely. "The court," he said, "should not sever two things which the testator had joined asunder." But if this phrase means that, in private documents, there is any preference for the "conjunctive" rather than the "disjunctive" interpretation of two terms united by the conjunction "and," we fancy the epigram expresses rather more than can fairly be contended to be sound law. Doubtless, however, epigrams must not be pushed too far.

Forfeiture of Annuities by Statute.

AN INTERESTING short point was decided by Mr. Justice EVE in *Re Levinstein: Levinstein* v. *Levinstein* (*ante*, p. 767). Here a testator, who died in 1916, had bequeathed to two German and one Austrian nationals certain annuities. He had directed that they should only be paid until the happening of any event whereby the gifts, if given absolutely, would be no longer received by the annuitants. No doubt he had in mind the possible forfeiture of the gifts by the legatees as alien enemies. This in fact happens as the result of the Treaties of Peace, and as from that date the annuities are forfeited. But the question arose as to whether the annuities had not already been forfeited by the existence of a state of war when they accrued in 1916, or as the result of the Trading with the Enemy Amendment Act, 1916, s. 3, under s. 4 of which Act the Custodian of Enemy Property might have obtained a vesting order. Mr. Justice EVE, however, held that, since no vesting order had been asked for or obtained, the annuities for 1916 to 1921 (which had been retained by the executor) passed to the annuitants, and therefore must now be paid to the custodian as the result of the Treaties of Peace.

Promotion from the Stipendiary Bench.

A QUESTION which is likely to arise in the near future is that of appointments to the stipendiary bench. Hitherto, the practice has been to appoint middle-aged or elderly men, especially those who have served for a considerable time as Treasury counsel at the Old Bailey, and have not much prospect of attaining the prizes of Recorder or Common Serjeant to the Central Criminal Court. Such men usually remain on the bench the rest of their lives; indeed, the only case we recall in which a London police magistrate has been promoted is that of His Honour Judge CLUER. This lack of promotion for stipendiaries and Metropolitan police magistrates seems a mistake. The consciousness that he can go no further, despite his best efforts, is never good for any office-holder. We should personally rather welcome the occasional promotion of magistrates to be county court judges, and of county court judges to the High Court bench. There is really no reason why an able stipendiary should not make his way by this route to the High Court bench and ultimately to the House of Lords. The possibilities of promotion, of course, would mean that younger men should be appointed to these posts; but such a change is in itself desirable.

Thirty-three Years a Magistrate.

WE NOTE in another column the retirement of Mr. BROS, the Metropolitan Police Magistrate at Clerkenwell, who has been for thirty-three years a member of the stipendiary bench in London. Such a long record of service is indeed remarkable. It has many advantages, for it helps to maintain a certain continuity in the decisions of magistrates when some of their number remain on the bench during a period of rapid development and changing interpretation of the law. Many great additions to the duties of magistrates have been made since Mr. BROS was first appointed in 1888; perhaps the two most important have been the conferring on magistrates of the power to grant separation orders at the instance of married women and the hearing *in camera* of charges against children and young persons in special juvenile courts. Mr. BROS has been a conscientious, fair-minded, and patient magistrate, whose period of magisterial duty will be remembered with pleasure by all who practised before him. A certain tendency to accept rather too readily the official testimony of policemen in preference to that of civilian witnesses for the defence, is perhaps the only criticism we have ever heard of his magisterial conduct. That, of course, is a matter on which differences of opinion are inevitable. The retiring magistrate will carry with him the goodwill of all who served in any capacity in his court.

Reputed Ownership and Bills of Sale.

THE doctrine of "Reputed Ownership" is one of those minor rules of our common law which have grown up by accident to meet special cases of injustice, and which are somewhat difficult to fit in logically with the great major principles of our jurisprudence. Put briefly, however, the rule may be said to be an application of the doctrine of "Estoppel" which has received a statutory recognition and expansion in three distinct directions. The essence of "Estoppel," of course, is that a man cannot be

allowed to dispute some statement, express or implied in his conduct, which he has made to others with the intention that they shall rely on it, and on which they have in fact acted so as to alter their position to their disadvantage. Now, a man usually obtains credit on the faith of his presumed possessions, *i.e.* his capacity to pay his debts out of his goods and chattels. It is therefore not unreasonable to say that if A lets B have the possession of A's goods, in such a manner as to lead the world at large to believe they are in fact B's goods, A cannot claim his property as against an execution creditor of B. But, except perhaps in the case of distress, the courts never quite succeeded in establishing this doctrine. And distress, of course, really turns on a different principle, *i.e.*, the law presumed a defaulting tenant to be somewhat in the position of a trespasser during his default, and permitted the landlord to seize and detain goods and chattels on the premises as chattels "*damage feasant.*" The common law right of distress was merely one of detention: it was the statute of Anne which gave the landlord a right to sell the distrained goods.

Since common law estoppel failed to create a clear doctrine of "reputed ownership" in favour of the execution creditor, the legislature was impelled to step in and definitely establish that rule in three successive cases. Probably, in each of the three, the statutory rule is not much more than declaratory of a previously recognised common law practice. The first of these three cases, we need scarcely say, is the "Reputed Ownership Clause," in the Bankruptcy Acts, under which the trustee in bankruptcy takes, as part of the bankrupt's property, any goods which have been left with him in such a way that he is the reputed owner thereof. Many attempts have been made, from time to time, to give the doctrine an application to ordinary domestic goods and chattels, but none have been successful. It may now be taken as accepted law, not likely ever to be again questioned, that the "Reputed Ownership Clause" applies only to property, possessed by a bankrupt in the course of his trade or business, and only in those trades in which it is customary for a man to own his own stock-in-trade, not in those where the usual practice is to obtain the same by hiring or hire-purchase.

The second statutory application of the doctrine arises in the case of a bill of sale. Goods and chattels can be transferred in three ways, either by a verbal gift accompanied by manual delivery, or by a contract of sale, transferring the property prior to delivery to the purchaser (goods bargained and sold), or by means of a conveyance which assigns the chattels. The latter instrument, whether it be formal or informal, is in law a "bill of sale." Such bills may be conditional or absolute, *i.e.*, they may create a mortgage or an out and out transfer, but in either case the legal estate in the property passes to the assignee. And, of course, at common law a bill of sale need not be registered. A might continue to keep goods and chattels in his apparent possession, after he had assigned them to B by bill of sale. The result of this was that A got credit unjustly by virtue of goods which his execution creditor could not seize. To remedy this injustice, the Bill of Sale Act of 1878, provides that any bill of sale which transfers the property in goods remaining in the apparent possession of the original owner shall be null and void unless registered, and registered every four years, in the manner required by the statute. Of course, there are a number of exceptions permitted by the statute, of which the most important is that of goods comprised in a marriage settlement. This means an anti-nuptial, not a post-nuptial marriage settlement. But even in the case of a post-nuptial settlement of goods on the wife the goods are equally in the apparent possession of both parties, and possession follows the title, so that registration is not required: *Ramsay* v. *Margrett* (1894, 2 Q.B. 18).

The third statutory exception is contained in an obscure section of the Married Women's Property Act of 1882. Section 10 thereof provides that gifts made by a husband to his wife are to be invalid as against creditors if the property remains in the husband's reputed ownership.

No one has ever been quite sure what is the effect of this section. Curiously enough, it has only just come before the courts for judicial interpretation for the first time (*French* v. *Gething* (*claimant*), *ante*, p. 696); and the court (LUSH and SANKEY JJ.) in deciding this case, although the point was not necessary for its decision, expressed the view that the "reputed ownership" provision in s. 10 only applies to the case of a husband carrying on a business (*e.g.*, an hotel), where he would naturally be presumed to be the proprietor of the furniture and other chattels, although in fact he has given them to his wife. It has no application, so the Divisional Court considered, to the case of domestic property in the domestic residence. The case, in fact, raises another point in the law of bills of sale, and it may be instructive to note here, very briefly, the facts and the issues involved.

A creditor of the defendant GETHING obtained judgment against him for £622. He levied execution at GETHING'S house on goods therein contained. The wife claimed these chattels under a post-nuptial deed, made six years previously by the husband in her favour "for natural love and affection." The deed was not registered as a bill of sale under the Act of 1878. The sheriff interpleaded and the Master, on the hearing of the summons, found in the wife's favour, on the ground that the goods were in her apparent possession, since she resided with her husband and possession follows the title, and therefore that no registration was required by the statute. In other words, he applied *Ramsay* v. *Margrett* (*supra*), and *Ex parte Watkins*, *In re Couston* (1873, L.R. 8 Ch. 520, per Lord Selborne). He also held that s. 10 of the Married Women's Property Act had no application. On both points he was upheld by the Divisional Court, and the wife got the goods.

The actual wording of s. 10 is interesting. It says that "nothing in this Act contained shall give validity as against creditors of the husband to any gift, by a husband to his wife, of any property which, after such gift, shall continue to be in the order and disposition or reputed ownership of the husband." Clearly this section is not quite *in pari materiâ* with the other provisions of the Act. The Married Women's Act is concerned primarily with the amendment of a common law principle which imposed on married women an incapacity to own separate property. Incidentally, certain questions as to remedies and procedure in disputes between the spouses are dealt with by the Act. It also has a provision as to settlements. But a clause forbidding, as against creditors, a gift by the husband to his wife which is good between the parties themselves, is hardly a question of the wife's capacity to own property. Its existence in the statute, is therefore anomalous and somewhat unfortunate. No doubt it was placed there in order to prevent the use of the statute by married persons for the purpose of defrauding creditors. But such purpose, if really desired, could easily be effected by means of a pre-nuptial settlement or a conveyance for valuable consideration, which, need not be adequate. It is, therefore, not of much use to creditors in practice.

As a matter of fact, when the Married Women's Property Act was enacted nine and thirty years ago, a quite unreal view existed among lawyers as to the direction in which that Act might prove dangerous. It was widely believed, and constantly expressed in argument, that the statute would lead to husbands defrauding creditors by making over their property to their wives. As a matter of fact, only a very trusting husband does anything of the sort nowadays. Bitter experience of the new woman and her lack of docility has taught most husbands that to bestow property unnecessarily on a wife is to place in her hands a very considerable weapon for the oppression of her husband should matrimonial disagreements afterwards arise, as nowadays they so often do. On the other hand, lawyers were equally blind to another and much more real evil result of the statute, namely its tendency to create an excessive spirit of domestic independence in women and to destroy that sense of domestic discipline without which marriage and the family must have grave difficulties in maintaining their existence. But neither the reformers nor their opponents in 1882 seem to have anticipated the present state of matrimonial indiscipline which is leading to so much domestic misery, and is making the Divorce Court the most lucrative branch of legal practice.

Bonus Shares.

[COMMUNICATED.]

Now that the validity of bonus shares, satisfied by the direct application of the undivided profits of a company in pursuance of its resolution to capital account, has been substantially affirmed by the judgment of the House of Lords in *The Inland Revenue Commissioners* v. *Blott and Greenwood* (1921, 37 T.L.R. 762), it may be of interest to discuss the theory propounded by the late Sir Francis B. Palmer to the effect that no capitalisation of reserved profits could result in a legal issue of fully-paid shares, unless the Company declared a dividend, because otherwise the company was providing out of its own funds for their payment.

The actual decision in *Blott and Greenwood* concerned the claim of the Crown to supertax in connection with schemes where no dividend was declared, but the judgment against the Crown plainly involved the legality of the schemes by which super-tax was evaded. Palmer stated his proposition apparently for the first time in the Tenth Edition of the First Volume of his Company Precedents—General Forms, published in 1910 at p. 974, and repeated it in his Eleventh Edition, issued in 1912, at p. 1062. The Eleventh Edition of Palmer's Company Law, issued this year, contains at p. 226 virtually the same proposition. Many company lawyers did not agree with Palmer in his categorical statement of the law. With the imposition of super-tax, the controversy became acute. Many capitalisation schemes were set afoot for the direct appropriation of profits to capital, against the issue of bonus shares. The idea of any dividend payment, express or implied, was purposely disclaimed with the object, avowedly, of evading super-tax. No authority was cited by Palmer for his opinion that such schemes were irregular. It is suggested that he must have misread *Trevor* v. *Whitworth* and its relation to *Bouch* v. *Sproule*. Both these cases are reported in sequence in 12 App. Cas. 385 and 409. Neither case dealt with the precise facts of his proposition. Although these cases were decided in 1887, it is somewhat curious that Palmer did not introduce his well-known paragraph about "Capitalisation of Profits" until his Tenth Edition, published after the passing of the Companies (Consolidation) Act, 1908. In the meantime his General Forms had gone through several editions. *Trevor* v. *Whitworth*, by its rubric, decided that no company could buy its own shares. The capitalisation scheme in *Bouch* v. *Sproule* was based on the declaration of a dividend, formally payable in cash.

It is surprising that, with all his thoroughness, Palmer did not apply his analytical mind to a more minute examination of both the ruling cases in question. It is clear from the opinion in particular of Lord Macnaghten that the Law Lords in *Trevor* v. *Whitworth* were only dealing with such a misapplication by a company of its capital funds as resulted in a reduction of its share capital. Not a word was said by any of the judges about the application of any other funds in payment of shares. Again, in arriving at the question for decision in *Bouch* v. *Sproule* as to the rights of the life tenant in such bonus shares issued to trustee holders, the formal declaration of a dividend was discounted by Lord Herschell, and Lord Watson aptly termed the scheme in the case as one really of book-keeping in effecting the transfer of the requisite funds from reserve to capital. Palmer seems, however, to have omitted from his consideration any distinction between share capital, surplus capital or trading profits, current or accumulated, and, having only in view the actual form of the transaction in *Bouch* v. *Sproule*, to have assumed that no other way would have complied with *Trevor* v. *Whitworth*.

The result of the opinions of the majority in *Blott and Greenwood* is that *Trevor* v. *Whitworth* gave no foundation for Palmer's application of its principle to trading profits. Underlying the reasoning of both Lords Dunedin and Sumner it may be suggested, although diffidently, that there is some proprietary right in reserved profits pertaining to all the shareholders, and that the resolution of a company to transfer as much profits to capital is simply "short-circuiting" the process of declaring a dividend. The majority of the Judges show clearly that the right of a shareholder in undistributed profits is not that of a partner. *Blott and Greenwood* settles that the law does allow reserved profits to be applied by the will of the company for the purpose of capital increase without any necessity for its division on the footing of dividend. The bonus shares are paid for by this allocation of profits, not by the individual shareholders, as in right of any part thereof, but in terms of their general direction as an act of administration. No reduction of share capital is involved. Creditors receive a positive gain. Subject to the filing of the usual contract, there is no doubt now permissible as to the "fully-paid" character of such bonus shares. No liquidator in the event of liquidation, could successfully maintain that such shares were not fully paid. Palmer's dictum may therefore be held as authoritatively and conclusively rejected. Whatever the merits otherwise of capitalisation schemes may be, the legalised application of profits in satisfaction of shares issued thereunder seems to harmonise with business principles.

Res Judicatæ.

Goods Sold by Description.

A quite novel point as to the precise contents of the implied statutory warranty under the Sale of Goods Act, 1893, that "goods sold by description" shall be of the description ordered, arose before Mr. Justice Rowlatt, and was carried to the Court of Appeal, who affirmed his decision, in *Scaliaris* v. *Ofverberg & Co.* (37 T.L.R. 307). Here the vendors had sold goods as being of a named brand. They tendered to the purchasers goods manufactured by the dealer who possessed the named brand, and corresponding in physical constituents to the goods usually sold as of that brand, but not in fact bearing the label put on that brand in the usual course of business. The purchasers rejected them on delivery as not according to warranty, and it was held that they had done so rightly. The reason seems to be that in a mercantile contract, the test of performance according to the contract is not the supplying of an article possessing all the qualities found in the article ordered, but one possessing its "merchantability," and that depends largely on the presence or absence of the manufacturers' well-known label. In the case quoted, a second point of some importance arose. The goods were sold f.o.b., *i.e.*, under an invoice, including packing, but not freight and insurance, to a named port of discharge. Of course, the purchaser receives physical delivery on arrival at that port, and, in the ordinary course of events, must exercise his right of examination on arrival there or within a reasonable time afterwards. Owing to Admiralty orders, however, the ship was diverted to another port, and there landed the cargo. The goods were forwarded thence to the purchasers, who did not examine them on arrival at the port, but only after they had been re-consigned, and had arrived at his place of business. It was held that, in the circumstances, he was not bound to send someone to examine them on arrival at the port of discharge, but could wait until they reached his own place of business. The test in all such cases is that of "reasonableness." An example of the same principle is to be found in another recent case: *Gaunt* v. *Belcher and Gibbons, Ltd.*, (26 Com. Cas. 115). Here the vendor sold goods to a middleman, who, as the vendor knew, intended to re-sell to an ultimate buyer. The question arose whether the middleman as immediate buyer must exercise his right of examination and rejection on delivery to himself in the course of the transit, or could exercise that right in the person of the ultimate buyer on delivery to the latter. It was held that the question is one of "reasonableness"; one must look to the nature of the goods, and the mode of packing, in order to see whether or not the parties would have intended the immediate buyer to exercise his right on delivery to himself or on delivery to the ultimate buyer. In case of doubt the presumption is that he must so exercise it on delivery to himself, and not at the later date.

Statutory Assignment of a Debt.

Two recent cases elucidate the nature of a statutory assignment by virtue of the Judicature Act, s. 25, ss. 6, and indicate the strictness with which that subsection is interpreted in the Courts. In *Hockley* v. *Goldstein* (36 Times L.R. 539), a debt due from C had been duly assigned from A to B in accordance with the provisions of the section. But the statutory notice in writing was not given by B, the assignee, to C, the debtor, because the latter was unable to read. B, however, took other means to bring the assignment to C's knowledge and attention, as well as to explain to him its nature and effect, and C had in fact paid something on account. On being sued, he took the technical point that there had been no notice in writing, as required by the statute, and it was held that he could rely on this plea. For the parties cannot waive a statutory condition precedent; and payment on account did not amount to an estoppel, since B had not altered his position to his disadvantage in consideration of the payment. The statute must be complied with *strictissimo jure*.

Again, in *Re Steel Wing Co., Ltd.* (*ante*, p. 240), Mr. Justice P. O. Lawrence again took the strict view of the statute in holding that the assignment of part of a debt is not a statutory assignment within s. 25, s-s. 6. He followed *Forster* v. *Baker* (1910, 2 K.B. 636), and refused to follow *Skipper* v. *Holloway* (1910, 2 K.B. 630). In the particular circumstances of this case, however, the result was immaterial, for such an assignment, although invalid at Common Law and under the statute, operates in equity so as to constitute the assignee a creditor *in equity* of the original debtor; and therefore—when the debtor is a company, as was here the case—he can present a winding-up petition under s. 137 of the Companies (Consolidation) Act, 1908, a view already taken in *Re Montgomery Moore Ship Syndicate Ltd.* (1903, 72 L.J., Ch. 624).

Unstamped Deeds of Arrangement.

Mr. Justice Horridge drew an important distinction between the legal effects of two different uses of a Deed of Arrangement in *Re Shaw, ex parte Official Receiver* (90, L.J., K.B. 204). Such a Deed of Arrangement is admissible in evidence on the application of a creditor for a receiving order who adduces it to prove an act of bankruptcy on the part of the debtor: for the act of bankruptcy consists in the fact of executing such a deed, not in its legal validity. But, in a subsequent bankrupty of the debtor, the trustee in such bankruptcy claimed in his capacity as trustee the property comprised in the deed. He relied on the invalidity of the deed for want of registration, an incurable defect; not, of course, on the absence of a stamp, a defect which can be cured. An attempt was then made to put the deed in evidence without a stamp, it having already been before the Court; but the learned judge rightly refused to admit it for this purpose, for here its admissibility turned not on the fact that it had been executed but its legal operation.

Illegality of Contract.

It is a well-known rule of law that where a contract is illegal because prohibited, but not illegal as *contra bonos mores*, if the parties are not *in pari delicto*, the Court will not allow the guilty party to defraud an innocent party by setting up the illegality of the contract as a bar to its enforcement. Where, however, the contract is illegal on the ground of public policy, the innocent party is deprived of the protection afforded by this principle. This rule has just received an exceptionally interesting illustration in a quite novel set of circumstances in *Mahmoud* v. *Ispahani* (1921, 2 K.B. 716). Here the seller sold the purchaser linseed oil; at the date of the contract both parties required under D.O.R.A. Regulations permits to buy and sell. The seller had a permit; the buyer had not, but pretended that he had. The buyer refused to accept the goods when tendered, on the ground that he had no licence. It was held that his breach was not actionable inasmuch as the prohibition was in the public interest. The Court of Appeal overruled in this case the contrary decision of Mr. Justice Rowlatt, and disapproved of a dictum of McCardie, J., in *Brightman* v. *Tate* (1919, 1 K.B. 463, 472).

New Orders, &c.

Order in Council.

Trading with the Enemy (Custodian Direction) Order, 1921

Whereas, &c.

1. The expression "enemy property" in this Order means all moneys paid or to be paid to and all property vested in or transferred or to be transferred to the Custodian under the Trading with the Enemy Acts, 1914 to 1918, or any of them, and the proceeds of liquidation of such property and the investments (if any) representing the same, or the residue of such moneys, property, proceeds of liquidation and investments remaining in the hands or under the control of the Custodian after the carrying out by him of any order, direction, decision or instruction, made or given by the Board of Trade or the High Court or a Judge thereof, and the exercise or purported exercise by him of his duties under the same Acts except:—

(1) Such part thereof respectively as has been or shall be paid to, vested in or transferred to or is now held by the Custodian, by reason of the owner or former owner thereof being or being deemed to be a subject of or resident or carrying on business in the former Ottoman Empire; and

(2) (*a*) any interest, share, rights or title of any national of the former Kingdom of Hungary or resident or person carrying on business within the territory of that Kingdom, in, of or to any British Letters Patent or any application for any British Letters Patent which have been vested in or granted to the Custodian under the provisions of the Trading with the Enemy Acts, 1914 to 1918, or any of such Acts;

(*b*) any interest, share, rights or title of any national of the former Kingdom of Hungary or resident or person carrying on business within the territory of that Kingdom, in, of or to any British copyrights which have been vested in the Custodian under the provisions of the Trading with the Enemy Acts, 1914 to 1918, and of Trading with the

Enemy (Copyright) Act, 1916, or any of such Acts or any money arising from the exercise by the Custodian of his rights as the owner of any such copyright;

which excepted property is hereinafter called "excepted Enemy Property."

The Interpretation Act, 1889, applies for the interpretation of this Order in like manner as it applies for the interpretation of an Act of Parliament, and as if this Order were made an Act of Parliament.

2. Except so far as may have been otherwise directed by the Board of Trade or the High Court or a Judge thereof enemy property shall be and become subject as from the date of the coming into force of this Order to the provisions of the Orders in Council made or to be made under the Treaty of Peace Act, 1919, the Treaty of Peace (Austria and Bulgaria) Act, 1920, or the Treaty of Peace (Hungary) Act, 1921, and to the charges created thereunder in the same way and to the same extent as it would be so subject if it had been held at the dates of the coming into force of the respective Treaties of Peace with Germany, Austria, Bulgaria and Hungary, on behalf of the persons who were or would but for the same having been paid or transferred to or vested in the Custodian, have been then entitled thereto.

Provided that nothing in those Orders or herein shall operate to require any enemy property which has been or shall be released from the charges thereby respectively established to be credited or accounted for to an ex-enemy Government.

3. All enemy property shall be subject to deduction of the costs, charges and expenses of the Custodian, including any statutory fee.

4. Nothing herein contained shall prejudice or affect the execution and carrying out of any order, direction, decision or instruction made or given by the Board of Trade or the High Court or a Judge thereof in respect of any enemy property so far as the same shall not have been fully executed or carried out or the continuance of any legal or other proceedings to which in consequence of any such order, direction, decision or instruction or in the exercise or purported exercise of his duties under the Trading with the Enemy Acts, 1914-1918, the Custodian is a party. Provided that when by any order of the Board of Trade or the High Court or a Judge thereof it has been provided that any enemy property shall not be dealt with without further order or without notice to any particular person or persons such provision shall cease to be operative at the expiration of six months from the date of the coming into force of this Order except in so far as in the meantime the person or persons in question shall by notice in writing to the Custodian have asserted some right or interest in the enemy property in such order referred to.

5. Nothing herein contained shall prejudice or affect any claim on behalf of His Majesty in respect of Income Tax, Super Tax, Death Duties or other revenue, charge or impost against enemy property or the owners or former owners thereof and the Custodian or the Administrator of Austrian, Bulgarian or Hungarian property as the case may be shall have power to settle, agree and out of the appropriate enemy property and the proceeds thereof pay or provide for any such claim.

6. Excepted enemy property shall be held by the Custodian subject to the same direction as the same is now held until His Majesty by Order in Council shall otherwise direct.

7. This Order may be cited as the Trading with the Enemy (Custodian Direction) Order, 1921, and shall come into force at midnight on the said 31st day of August, 1921. [*Gazette*, 30th August.

Companies, England.

Companies (Winding-up).

THE COMPANIES (WINDING-UP) RULES, 1921, DATED JULY 26, 1921, MADE PURSUANT TO SECTION 237 OF THE COMPANIES (CONSOLIDATION) ACT, 1908 (8 EDW. 7, C. 69).

1. Rule 50 (1) of the Companies (Winding-up) Rules, 1909 [S.R. & O., 1909, No. 323], is hereby revoked and annulled, and the following Rule shall stand in lieu thereof:—

"*Preparation of statement of affairs Form* 26.

"50 (1). A person who under section 147 of the Act has been required by the Official Receiver to submit and verify a statement of affairs of the Company shall be furnished by the Official Receiver with such forms (if any) as the Official Receiver shall in his discretion consider necessary. The statement shall be made out in duplicate, one copy of which shall be verified by affidavit. The Official Receiver shall cause to be filed with the Registrar the verified statement of affairs."

2. The following Rule shall be inserted in the Companies (Winding-up) Rules, 1909, after Rule 149, and shall stand as Rule 149A:—

"*Meeting of creditors in a voluntary winding-up.*

"149A. (1) Except where and so far as the nature of the subject matter or the context may otherwise require, the preceding Rules 123 to 132 both inclusive, 134, and 138 to 149 both inclusive, so far as they relate to Liquidator's meetings of creditors, shall apply to meetings of creditors held in pursuance of section 188 of the Act, but so nevertheless that the said Rules shall take effect as to such last mentioned meetings subject and without prejudice to any express provisions of the Act.

(2) The Chairman of the meeting shall have power to adjudicate upon the right of a creditor to vote and the amount for which he should be allowed to vote, but the decision of the Chairman of the meeting shall be subject to appeal to the Court.

(3) For the purpose of voting, a secured creditor shall, unless he surrenders his security, lodge with the Liquidator before the meeting a statement giving the particulars of his security, the date when it was given, and the value at which he assesses it, and shall be entitled to vote in respect of the balance (if any) due to him after deducting the value of his security. The vote of a secured creditor who has not complied with this Rule shall not be counted at the meeting.

(4) No solicitation shall be used by or on behalf of any person whom the Court is asked to appoint Liquidator under the provisions of section 188, in obtaining votes or proxies or in procuring his appointment, and on every application to the Court to appoint a Liquidator under that section, the applicant shall, unless the Court otherwise directs, produce an affidavit by the proposed Liquidator proving that no such solicitation has been used by or on behalf of such proposed Liquidator."

3. These Rules may be cited as the Companies (Winding-up) Rules, 1921, and shall come into operation on the 1st day of September, 1921.

Dated the 26th day of July, 1921.

Birkenhead, C.

I concur,

Stanley Baldwin,

President of the Board of Trade.

Ministry of Health.

THE LOCAL GOVERNMENT EMERGENCY PROVISIONS (TEMPORARY CONTINUANCE) ORDER, 1921.

Notice is hereby given, in pursuance of Section 3 (3) of the Rules Publication Act, 1893, that the Local Government Emergency Provisions (Temporary Continuance) Order, 1921, dated the 29th August, 1921, has been made by the Minister of Health, and is published as Statutory Rules and Orders, 1921, No. 1384. The Order declares that the provisions of Sections 5 (except paragraph (*a*) thereof), 6, 7, 9, 12, 13 (except sub-section (6) thereof), 14 and 21 of the Local Government (Emergency Provisions) Act, 1916, and the provisions of the Local Government Emergency Provisions (No. 2) Act, 1916, in their application to England and Wales, shall continue to have effect for the period of one year from the 31st August, 1921. Copies of the Order may be purchased, either directly or through any bookseller, from His Majesty's Stationery office, at the following addresses:—Imperial House, Kingsway, London, W.C.2, and 28, Abingdon Street, London, S.W.1; 37, Peter Street, Manchester, and 1, St. Andrew's Crescent, Cardiff.

Food Control Order.

ORDER REVOKING THE TESTING OF SEEDS ORDER, 1918.

In exercise of the powers conferred upon them by the Ministry of Food (Continuance) Act, 1920, and the Ministry of Food (Cessation) Order, 1921, and of all other powers enabling them in that behalf, the Board of Trade hereby revoke as on 1st August, 1921, the Testing of Seeds Order, 1918, as amended [S.R. & O., 1918, No. 648, and 1919, No. 1682], but without prejudice to any proceedings in respect of any contravention thereof.

By Order.

Legal News.

Appointments.

The Lord Chancellor has appointed Mr. C. HERBERT SMITH to be Judge of the County Courts on Circuit 32 in the place of His Honour Judge Mulligan, K.C., who has retired.

Mr. JOHN HOULDSWORTH SHAW, solicitor, has been appointed solicitor to the Board of Inland Revenue in succession to Mr. H. Bertram Cox, C.B., who has retired from the public service.

Mr. Cox, who is sixty years old, had been solicitor to the Board since 1911. Before that, from 1897-1911 he was legal assistant under-secretary to the Colonial Office. From 1886 to 1897 he helped Sir R. E. Webster, then Attorney-General, both in his Parliamentary and in his official work. Mr. Cox served on a number of Commissions, including the New Hebrides Commission of 1906, appointed to draw up a convention with France.

Dissolution.

PHILIP WILLIAM POOLE CARLYON-BRITTON and MELLOR LUMB (Upton, Britton and Lumb), Solicitors, 43, Bedford-square, London, W.C.1, 24th day of June, 1921. [*Gazette*, 26th August.

The last toll-bar in Yorkshire is to be abolished, the Duke of Leeds having agreed to hand over the Todwick-road to the Kiveton Council and surrender the tolls. The road is in the heart of Ivanhoe land and the site of Torquilstone.

In view of the fact that while wages have increased, fines imposed by Devon magistrates have not, the Devon Standing Joint Committee recently agreed to ask the Quarter Sessions to request magistrates to impose higher fines, and make them more in proportion with wages.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, August 26.

THE OHLSON SHIPS SALE & SURVEYING AGENCY LTD. Oct. 7. T. F. Judge, Parliament Chambers, Quay-st., Hull.

NEWCASTLE-UPON-TYNE COACH-BUILDING CO. LTD. Oct. 6. A. H. S. Glenton, 20, Collingwood-st., Newcastle-on-Tyne.

JOHN JARVIS & SONS LTD. Sept. 30. W. S. Deyes, 10, Cook-st., Liverpool.

KEIGHLEY HAULAGE & CHARA CO. LTD. Sept. 10. Irvine Hill, Chapel-lane, Keighley.

BRONTË CHARA CO. LTD. Sept. 10. Irvine Hill, Chapel-lane, Keighley.

THE MARLBOROUGH HOSIERY MANUFACTURING CO. LTD. Sept. 13. W. T. Butterfield, 9, Market-st., Bradford.

London Gazette.—TUESDAY, August 30.

KINDER & HAWKINS LTD. Sept. 30. A. Watson, 111, Corn Exchange-bldgs., Manchester.

ROSS SPINNING CO. LTD. Oct. 1. J. H. Hill, 14, Regent-st., S.W.1.

NILE SPINNING & DOUBLING CO. LTD. Oct. 1. E. Bishop, 106, Jermyn-st., S.W.1.

THE WIMBLEDON PARK CO-OPERATIVE KITCHEN ASSOCIATION LTD. Oct. 12. A. W. Goodfellow, 6, King-st., Cheapside.

FORGANS LTD. Aug. 30. B. V. Clerke, 63, Finsbury-pavement.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, August 26.

The Cattle Cake Co. Ltd.
Balloons Ltd.
The Gig Toffees Co. Ltd.
Oil Extractors Ltd.
The All Freights Transport Co. Ltd.
Burners Ltd.
Pavilion Theatre (Hoylake) Ltd.
Ohlson Ships Sale & Surveying Agency Ltd.
Arc and General Equipment Ltd.
Percy Sykes Ltd.
The Kaolin Cigarette Co. Ltd.
Sinfield & Co. Ltd.
Delacombe, Marechal & Hervieu Ltd.
The Liverpool Parcels Delivery Co. (1920) Ltd.
Lennox & Fernau Ltd.
Haven Steam Shipping Co. Ltd.
The Workers' Union City Social Club & Institute Ltd.
John Jarvis & Sons Ltd.
Torquay New Golf Course Co. Ltd.

London Gazette.—TUESDAY, August 30.

Eastern Pioneer Co. Ltd.
The Croft Investment Co. Ltd.
Patagonia Steamship Co. Ltd.
Marlin (W.A.) Land Co. Ltd.
Bala Steamship Co. Ltd.
Mary Thomas Steamship Co. Ltd.
Llanishen Steamship Co. Ltd.
Llanover Steamship Co. Ltd.
Sarah Radcliffe Steamship Co. Ltd.
Iolo Morganwg Steamship Co. Ltd.
Paddington Steamship Co. Ltd.
Douglas Hill Steamship Co. Ltd.
Llandudno Steamship Co. Ltd.
Maycock Ltd.
Astra Light Co. Ltd.
The Victory Concrete Block Co. Ltd.
Forgans Ltd.
Precision Tool Co. (Halifax) Ltd.
Midgley, Douglas Ltd.
Llandrindod Steamship Co. Ltd.
Walter Thomas Steamship Co. Ltd.
Swindon Steamship Co. Ltd.
Euston Steamship Co. Ltd.
Manchester Steamship Co. Ltd.
Jane Radcliffe Steamship Co. Ltd.
Windsor Steamship Co. Ltd.
Dunraven Steamship Co. Ltd.
Mora Ltd.
Cinema Theatre (Preston) Ltd.
The Malaga Electricity Co. Ltd.
Western Herring Fishing Co. Ltd.
The Birkenhead Park Football Club Co. Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—FRIDAY, August 26.

BAGEL, MORRIS, Borough High-st. High Court. Pet. July 28. Ord. Aug. 23.

BARKER, ISAAC E., Hebburn, Durham. Newcastle-upon-Tyne. Pet. Aug. 23. Ord. Aug. 23.

BERESFORD, SAMUEL, Wolverhampton. Wolverhampton. Pet. July 12. Ord. Aug. 24.

BROADHURST, ERNEST E., Derby. Nottingham. Pet. Aug. 24. Ord. Aug. 24.

CANTY, CHARLES F., Redditch. Birmingham. Pet. Aug. 23. Ord. Aug. 23.

CHEETHAM, WILLIAM, Huddersfield. Huddersfield. Pet. Aug. 23. Ord. Aug. 23.

DENISON, GEORGE L., Fulham. High Court. Pet. March 31. Ord. Aug. 12.

FOX, JULIUS, Umberston-st., Commercial-rd. High Court Pet. Aug. 24. Ord. Aug. 24.

FUGGLE, CHARLES, and ALLEN, VERNON C., Bordon, Hants. Guildford. Pet. Aug. 19. Ord. Aug. 19.

HACKETT, H. D., Leage-st., Old-st. High Court. Pet. July 21. Ord. Aug. 24.

HAMNETT, BEATRICE, Birmingham. Birmingham. Pet. Aug. 6. Ord. Aug. 23.

HOLWAY, PETER C., and MCGOWAN, JOHN, Wolverhampton. Wolverhampton. Pet. Aug. 20. Ord. Aug. 20.

JONES, CHARLOTTE, Cardiff. Cardiff. Pet. Aug. 20. Ord. Aug. 20.

KATS & SHAPIRO, Mile End. High Court. Pet. June 30. Ord. Aug. 24.

LENSCOMBE, ALBERT, Chelsea. High Court. Pet. July. 26. Ord. Aug. 24.

MILBURN, HARTLEY, Leicester-sq. High Court. Pet. July 7. Ord. Aug. 24.

MOROSINI & Co., Ludgate-circus. High Court. Pet. Aug. 15. Ord. Aug. 24.

PARKER, JAMES E., Kidderminster. Kidderminster. Pet. Aug. 10. Ord. Aug. 10.

PASS, FREDERICK, Whaley Bridge, Chester. Stockport. Pet. Aug. 23. Ord. Aug. 23.

RICHARDS, THOMAS C., Llanelly. Carmarthen. Pet. Aug. 24. Ord. Aug. 24.

SAX, LAZARUS, Spitalfields. High Court. Pet. Aug. 23. Ord. Aug. 23.

SIMON, GEORGE W., Leytonstone. High Court. Pet. Aug. 22. Ord. Aug. 22.

SMITH, JOSEPH T., Abertridwr. Pontypridd. Pet. Aug. 23. Ord. Aug. 22.

SUMMERS, CHARLES W., Cornholme, nr. Burnley. Burnley. Pet. Aug. 23. Ord. Aug. 23.

THORP, WILLIAM J. N., Wood Green. Edmonton. Pet. Aug. 6. Ord. Aug. 24.

TRICKER, SYDNEY J., Cockfield. Bury St. Edmunds. Pet. Aug. 17. Ord. Aug. 17.

WATERHOUSE, ARTHUR, Chinley, Derbyshire. Stockport. Pet. Aug. 24. Ord. Aug. 24.

WEST, LEWIS E., Llantwit Vardre. Pontypridd. Pet. Aug. 20. Ord. Aug. 20.

WILLETTS, FRANK, Chipping Norton. Oxford. Pet. Aug. 23. Ord. Aug. 23.

WILLIAMS, HORACE W. J., Huntingdon. Peterborough. Pet. Aug. 23. Ord. Aug. 23.

YOUNG, JOSHUA, Boldon Colliery. Newcastle-upon-Tyne. Pet. Aug. 9. Ord. Aug. 22.

Amended Notice substituted for that published in the *London Gazette* of August 12, 1921.

SADLER, GEORGE J., East Grinstead. Tunbridge Wells. Pet. June 13. Ord. Aug. 10.

Amended Notice substituted for that published in the *London Gazette* of August 16, 1921.

WHEELER, ROBERT T., Manchester. Salford. Pet. July 8. Ord. Aug. 10.

RECEIVING ORDERS.

London Gazette.—TUESDAY, Aug. 30.

BLAKEWAY, JOHN B., Kidderminster. Kidderminster. Pet. Aug. 25. Ord. Aug. 25.

BULLMAN, WILLIAM O., Wicken, Cambs. Cambridge. Pet. Aug. 26. Ord. Aug. 26.

COLLINSON, JACK, Leeds. Leeds. Pet. Aug. 10. Ord. Aug. 26.

DERRICK, JAMES, Melincrythan, Glam. Neath. Pet. Aug. 25. Ord. Aug. 25.

FIRTH, JOHN M., Manchester. Manchester. Pet. June 14. Ord. Aug. 26.

GEORGILES, STEPHEN, Southwark. High Court. Pet. Aug. 26. Ord. Aug. 26.

GRIBBLE, F. DE C., Chelsea. High Court. Pet. July 4. Ord. Aug. 25.

HALL, AMELIA, Loughborough. Leicester. Pet. Aug. 26. Ord. Aug. 26.

HARRIES, THOMAS, Cilfynydd, Glam. Pontypridd. Pet. Aug. 27. Ord. Aug. 27.

HAYWARD, FRANK E., Lowestoft. Great Yarmouth. Pet. Aug. 17. Ord. Aug. 26.

HEAVEN, FREDERICK C., and HEAVEN, FREDERICK, Hessle. Kingston-upon-Hull. Pet. Aug. 25. Ord. Aug. 25.

HOLLIDAY, MARIE R. F., Great Grimsby. Great Grimsby. Pet. Aug. 25. Ord. Aug. 25.

JAMESON, Major J. E., George-st., Hanover-sq. High Court. Pet. July 15. Ord. Aug. 24.

LEWIS, ALBERT E., Queen Victoria-st. High Court. Pet. July 8. Ord. Aug. 24.

LINNELL, REGINALD W., and PAYNE, EDWARD W., West Runton. Norwich. Pet. Aug. 25. Ord. Aug. 25.

PHAROAH, HERBERT A., and PHAROAH, JOHN H., Romford. Chelmsford. Pet. Aug. 25. Ord. Aug. 25.

PROCKTOR, FREDERICK M., Manchester. Salford. Pet. July 14. Ord. Aug. 26.

READ, MARGARET B., Winscombe. Wells. Pet. Aug. 27. Ord. Aug. 27.

SAUNDERS, SIDNEY W. S., Birmingham. Birmingham. Pet. Aug. 9. Ord. Aug. 26.

SHEAR, A., Aldgate. High Court. Pet. June 17. Ord. Aug. 26.

SILVERSTONE, HARRIS, Central-st., Old-st. High Court. Pet. July 28. Ord. Aug. 25.

THOMAS, WILLIAM, Bridgend. Cardiff. Pet. Aug. 24. Ord. Aug. 24.

THOMPSON, SAMUEL, Notting Hill Gate. High Court. Pet. July 19. Ord. Aug. 25.

Amended Notice substitnted for that published in the *London Gazette* of June 24, 1921.

BROADBENT, JOSEPH, and BROADBENT, EMOR S., Denton, near Manchester. Manchester. Pet. April 12. Ord. June 20.

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